Security Intelligence Review Committee

2014–15

Departmental Performance Report

The Right Honourable Justin Trudeau
Prime Minister of Canada

Library and Archives Canada Cataloguing in Publication

Canada. Security Intelligence Review Committee
Departmental Performance Report 2014–15.

Annual.
Title in French: Rapport ministériel sur le rendement 2014-2015.
Available also on the Internet: www.sirc-csars.gc.ca
PS106-1E-PDF
ISSN: 2368-4089

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Table of Contents

Chair's Message 1

Section I: Organizational Expenditure Overview 2

- Organizational Profile 2
- Organizational Context 2
- Actual Expenditures 7
- Alignment of Spending With the Whole-of-Government Framework 9
- Departmental Spending Trend 10
- Expenditures by Vote 10

Section II: Analysis of Program(s) by Strategic Outcome 9

- Strategic Outcome: 9
- Program 1.1: Reviews 9
- Program 1.2: Complaints 11
- Internal Services 13

Section III: Supplementary Information 15

- Financial Statements Highlights 15
- Supplementary Information Tables 19
- Tax Expenditures and Evaluations 19

Section IV: Organizational Contact Information 21

Appendix: Definitions 23

Endnotes 27

Chair's Message

I am very pleased to submit the Security Intelligence Review Committee's Departmental Performance Report for 2014-15.

For thirty years, the Security Intelligence Review Committee (SIRC) has been reporting to Parliament on the operations and activities of the Canadian Security Intelligence Service (CSIS). SIRC acts as a cornerstone for ensuring the democratic accountability of one of Canada's most powerful institutions, assessing whether CSIS acts appropriately, effectively and lawfully in protecting Canadians against threats to Canada's national security.

SIRC's mandate has become increasingly more complex to execute owing to an evolving national security landscape, but also more difficult to carry out effectively due to its limited resources. Indeed, SIRC's financial figures for this past year show the extent to which resources were strictly managed in order to meet legislated responsibilities. In the face of public scrutiny, SIRC commented that it stood at a critical threshold whereby both its ability and capacity to fulfill its review function successfully could be in jeopardy, adding that it would face difficult decisions in coming years as it struggles to cover a larger CSIS waterfront.

SIRC is committed to fulfilling its mandate with utmost transparency. Accordingly, this Departmental Performance Report is intended to provide Parliament and all Canadians with insight into the important role that SIRC plays in our system of democratic accountability. We look forward to the work that lies ahead and to meeting rising expectations.

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: The Right Honourable Justin Trudeau, Prime Minister of Canada

Institutional Head: The Honourable Pierre Blais, P.C.

Enabling Instrument(s): *Canadian Security Intelligence Service Act*[i]

Year of Incorporation / Commencement: 1984

Organizational Context

Raison d'être

The Security Intelligence Review Committee SIRC is an independent, external review body which reports to Parliament on the operations of the Canadian Security Intelligence Service (CSIS).

Parliament has given CSIS extraordinary powers to investigate threats to Canada's national security. SIRC's raison d'être is to provide assurance to Parliament, and through it, to Canadians, that CSIS has acted appropriately, effectively and in accordance with the rule of law in the performance of its duties and functions. In doing so, SIRC provides assurance to Parliament that the Service investigates and reports on threats to national security in a manner that respects the rule of law and the fundamental rights and freedoms of Canadians. SIRC carries out its mandate through three core functions: certifying the CSIS Director's Annual Report to the Minister; conducting in-depth reviews of CSIS's activities; and, conducting investigations into complaints. The result of this work, redacted and edited to protect national security and personal privacy, is captured in SIRC's Annual Report to Parliament[ii].

Responsibilities

SIRC's work is designed first and foremost to reassure Canadians that CSIS investigates threats to national security in a manner that respects Canada's core democratic values. It also serves to provide expert advice to policymakers and lawmakers on CSIS's performance. The *Canadian Security Intelligence Service Act* [iii](*CSIS Act*) continues to guide SIRC's work in assessing CSIS's performance against the mandate and authorities conferred upon it by Parliament.

Strategic Outcome(s) and Program Alignment Architecture

1. Strategic Outcome:

1.1 Program: Reviews

1.2 Program: Investigations

Internal Services

Organizational Priorities

Organizational Priorities

Priority	Type[1]	Strategic Outcome(s) [and/or] Program(s)
Continual improvement for reviews.	• Ongoing	Reviews

Summary of Progress

What progress has been made toward this priority?

- SIRC further defined, and relied on, a combination of review-types carefully selected to cover as effectively as possible CSIS's activities. This methodology gave SIRC the ability to touch upon many of CSIS's programs and activities, and to examine in-depth those issues that required more extensive study.
- In an effort to enhance the relevance of its certification process, SIRC decided to ground its satisfaction of the CSIS Director's annual report to the Minister in a broader appreciation of its original intent. The outcome of this process resulted in a recommendation aimed at improving the assessment SIRC provides in its annual certificate to the Minister.
- SIRC developed a number of research tools to further refine its methodology and processes and to assist in the training of new research staff.
- SIRC engaged in several all-staff briefings with CSIS to gain a better understanding of various corporate, operational and policy issues underpinning ongoing and future review work.
- SIRC engaged in exchanges with experts and professionals to broaden its knowledge of developments pertaining to Canadian and international intelligence matters and to act as an informed member of the national security community.
- SIRC implemented changes in the format and content of its annual report to Parliament to

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

ensure that its activities are as transparent as possible.

Priority	Type	Strategic Outcome(s) [and/or] Program(s)
Continual improvement for complaints	Ongoing	Complaints

Summary of Progress

What progress has been made toward this priority? In 2014-2015:

- SIRC improved its legal services by assisting current and new Members in presiding over fair, efficient and timely hearings throughout the investigative process
- SIRC's new Rules of Procedure came into effect on May 1, 2014, for new complaints, reports and references made to SIRC on or after that date. SIRC developed an approach with regards to monitoring potential improvements to its Rules of Procedure into a written framework.
- Newly appointed Members and current Members received appropriate training about SIRC best practices and about the new Rules of Procedure.
- SIRC developed new tools and practises to expedite the complaint process and improve efficiencies such as the adoption of updated templates for standard documents and the implementation of a new dashboard file management system.
- SIRC worked at improving the integration of its legal and research branches, providing the Members to receive the most complete assistance and support in the context of complaint investigation.

Priority	Type	Strategic Outcome(s) [and/or] Program(s)
Modernize information management practices.	New	Internal Services
Description		
What progress has been made toward this priority? In 2014-15: • SIRC has prepared the conversion of existing paper based information as well as other existing electronic information into a single electronic document and record management system. • SIRC has conducted the required research at the government level regarding the investigation into the technologies and the business process engineering in support of eventually implementing a case management system.		

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Vacancies on the SIRC's Committee have a direct impact on the organization's ability to operate effectively.	• The organization will reassign workload to remaining Members who will work to fill the gaps. • The organization will increase the scheduling flexibility for its meetings in order to ensure quorum.	The Canadian Security Intelligence Service (CSIS) carries out its mandate to investigate and report on threats to national security in a manner that respects the rule of law and the rights of Canadians. • 1.1 Reviews • 1.2 Complaints
SIRC's ability to thoroughly examine security intelligence matters that cross over with other federal agencies and departments is at risk because SIRC's mandate is limited to the review of CSIS's activities only.	• Engage stakeholders through outreach activities in order to raise awareness of the issue.	The Canadian Security Intelligence Service (CSIS) carries out its mandate to investigate and report on threats to national security in a manner that respects the rule of law and the rights of Canadians. • 1.1 Reviews
Unpredictability in the time required to complete investigations into complaints as a result of the variability in the	• Adoption of new Rules of Procedure. • Enhanced planning for all scheduled proceedings.	The Canadian Security Intelligence Service (CSIS) carries out its mandate to investigate and report on threats to national

complexity of the files, the quantity of documents to be examined, the number of hearing days required and the availability of the participants.	• Reallocation of existing resources to increase the number of internal lawyers on staff.	security in a manner that respects the rule of law and the rights of Canadians. • 1.2 Complaints
Risk to SIRC's ability to fulfil its review mandate effectively owing to the fact that its resources have not kept pace with CSIS's expanding activities	• SIRC relied on various review-types to provide tailored, and as broad as possible, examination of CSIS's activities, for more information, please refer to SIRC's 2014-15 Annual Report[iv] • This is a new risk.	The Canadian Security Intelligence Service (CSIS) carries out its mandate to investigate and report on threats to national security in a manner that respects the rule of law and the rights of Canadians. • 1.1 Reviews
Risk's to SIRC's ability to respond quickly and thoroughly on all corporate type requests such as Access to Information and Privacy and Treasury Board Secretariat multiple demands for information	• SIRC is currently optimizing its internal processes to reduce the amount of work required for answer these requests and requests extensions as deemed necessary • SIRC is also improving its information management • If SIRC's participation is not mandatory then SIRC does not provide an answer unless it has an interest to. • This is a new risk.	Internal Services

SIRC must manage many inherent risks associated with micro-agencies. However, 30 years of experience has taught the organization to mitigate most of these. Those remaining challenges which are beyond a micro agency's control, such as mandatory reporting, are beginning to be addressed by central agencies who are becoming much more sensitive to the particular challenges faced by the smallest of federal entities.

Many of the unresolved risks, summarized in the table above, are those involving the composition of the committee itself. Between April 2011 and March 2014, SIRC has had 4 different Chairs in addition to the 2 regular Committee Members who retired prior to the end of their 5 year terms. The effect of this constant turnover and the subsequent periods of delay in replacing these individuals most directly impacts on SIRC's complaints process.

Delays in assigning files and the requirement to reassign files when a Member leaves have impacted SIRC's ability to meet its established service standards. Procedural efficiencies gained through the new Rules of Procedure, aimed to effectively mitigate the challenges to the efficient

resolution of complaints, should materialize with a full Committee that includes several bilingual Members.

Actual Expenditures

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	Difference (actual minus planned)
2,786,799	2,786,799	3,008,101	2,980,020	193,221

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
18	18	0

Budgetary Performance Summary for Strategic Outcome(s) and Program(s) (dollars)

Strategic Outcome(s), Program(s) and Internal Services	2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2013–14 Actual Spending (authorities used)	2012–13 Actual Spending (authorities used)
Strategic Outcome: Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction.								
1.1 Reviews	1,362,186	1,362,186	1,325,417	1,325,417	1,401,954	1,295,985	1,181,764	1,053,569
1.2 Complaints	682,873	682,873	771,306	771,306	736,988	742,767	652,793	513,789
Subtotal	**2,045,059**	**2,045,059**	**2,096,723**	**2,096,723**	**2,138,942**	**2,038,752**	**1,834,557**	**1,567,358**
Internal Services Subtotal	741,740	741,740	780,724	697,725	869,159	941,268	947,964	1,333,915
Total	2,786,799	2,786,799	2,877,447	2,794,448	3,008,101	2,980,020	2,782,521	2,901,273

Overall, SIRC's spending has been relatively flat with a slight increase each year to reflect the salary increase of employees. The actual spending for 2014-15 is very close to the planned spending. Expenditures have been reallocated from Reviews to Complaints and Internal Services in support of the overall goal of the organization. For example, Complaints hired an additional lawyer through a secondment process in order to facilitate the processing of complaints.

Alignment of Spending With the Whole-of-Government Framework

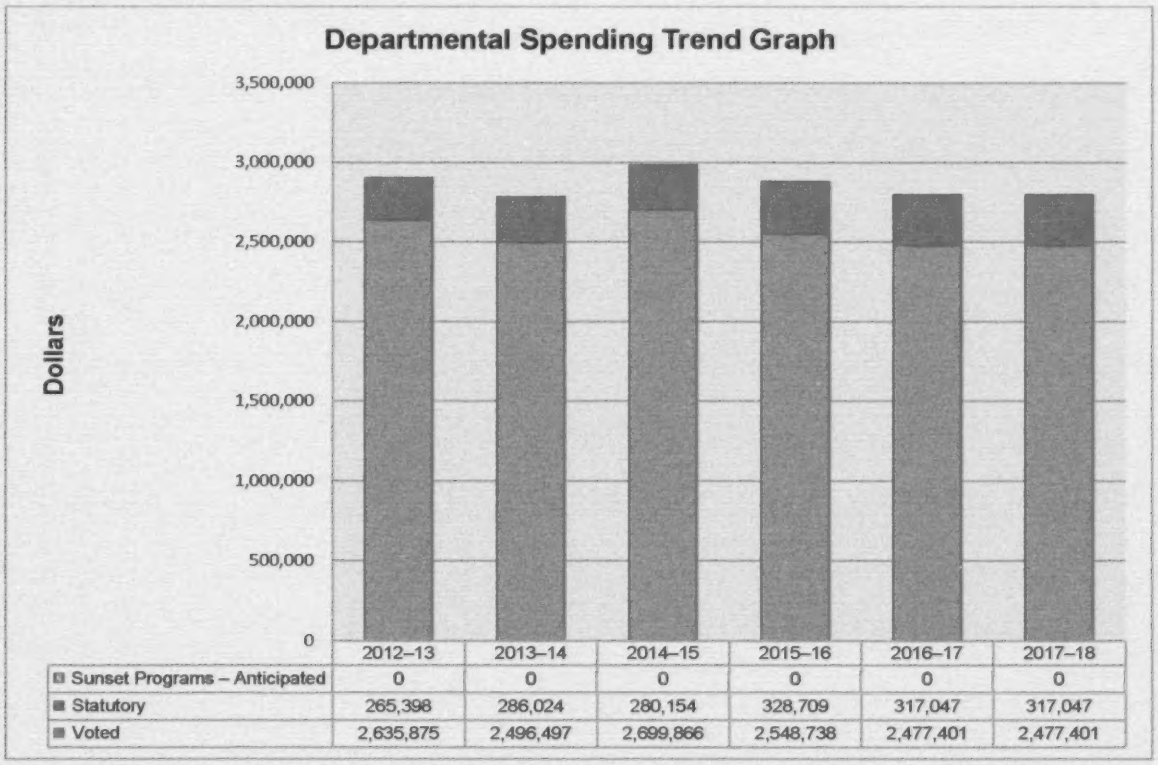
Alignment of 2014–15 Actual Spending With the Whole-of-Government Framework[v] (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2014–15 Actual Spending
The Canadian Security Intelligence Service (CSIS) carries out its mandate to investigate and report on threats to national security in a manner that respects the rule of law and the rights of Canadians	1.1 Reviews	Government Affairs	Strong and independent democratic institutions	1,295,985
	1.2 Complaints	Government Affairs	Strong and independent democratic institutions	742,767

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic affairs	0	0
Social affairs	0	0
International affairs	0	0
Government affairs	2,045,059	2,038,752

Departmental Spending Trend



	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Sunset Programs – Anticipated	0	0	0	0	0	0
Statutory	265,398	286,024	280,154	328,709	317,047	317,047
Voted	2,635,875	2,496,497	2,699,866	2,548,738	2,477,401	2,477,401

Overall, SIRC's spending has been relatively flat. The slightly higher level of spending in 2012-13 were primarily due to the spending increase in Internal Services due to the payment of severance pay requested by employees on a voluntary basis following the ratification of specific collective agreements and for employee retirements.

Expenditures by Vote

For information on the Security Intelligence Review Committee's organizational voted and statutory expenditures, consult the *Public Accounts of Canada 2015*,[vi] which is available on the Public Works and Government Services Canada website.[vii]

Section II: Analysis of Program(s) by Strategic Outcome

Strategic Outcome:

Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction

Program 1.1: Reviews

Description

Conduct reviews of CSIS activities to ensure effectiveness, appropriateness and compliance. Develop an annual research plan identifying reviews to be conducted each year, examine CSIS operations, provide a retrospective examination and assessment of specific CSIS investigations and functions, examine information concerning CSIS activities, assess CSIS compliance, and issue findings and recommendations. The objective is to provide Parliament, the Minister of Public Safety and Canadians with a comprehensive picture of CSIS's operational activities, and assurance that CSIS is acting lawfully.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
1,362,186	1,362,186	1,401,954	1,295,985	-66,201

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
10	9	-1

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Quality reviews are completed according to annual Research Plan	Percentage of draft research papers accepted by the Committee, without substantive alteration, during first review.	85 %	100%
	Percentage of reviews completed as per SIRC's annual Research Plan.	100%	100%

Performance Analysis and Lessons Learned

In 2014-2015, SIRC was able to complete all the reviews outlined in its annual research plan, as well as an inquiry into a particular matter that was requested by the CSIS Director. Following concerns expressed last year with respect to the disclosure and provision of documentation from CSIS to SIRC, SIRC noted an overall improvement in this area. Full and consistent information disclosure is required to ensure that SIRC's reviews are accurate, complete and fair.

In recent years, SIRC has made use of a combination of review-types, carefully selected to cover as effectively as possible CSIS's activities. The different approach used in each review-type allow SIRC to tailor its examination: in some cases, the review aims to get a broad view of a particular issue or theme that cuts across CSIS's programs or investigations, while in others, the goal is to examine a particular CSIS investigation or area or to gain insight into a CSIS activity that had not previously been the object of in-depth, focused review. This approach allows SIRC to manage the risk inherent in being able to review only a small number of CSIS activities in any given year.

SIRC continued its work on refining the certification process. SIRC engaged with Department of Public Safety officials at different levels to discuss ways in which to make SIRC's certificate meaningful and relevant; this exercise will result in a new approach to certification. Ongoing dialogue with Public Safety will help to ensure that the certificate best meets the Minister's needs and expectations.

Program 1.2: Complaints

Description

Conduct investigations into complaints concerning CSIS made by either individuals or groups as per the *CSIS Act*[viii]. Under Section 41 of the *CSIS Act*[ix], SIRC investigates "any act or thing done by the Service"; under Section 42, SIRC investigates complaints about denials of security clearances to federal government employees and contractors. SIRC may also conduct an investigation in relation to referrals from the Canadian Human Rights Commission and Minister's reports in regards to the *Citizenship Act*[x].

If jurisdiction is established, complaints are investigated through a quasi-judicial hearing presided over by one or more Committee Members. The time to investigate and resolve a complaint will vary in length depending on the complexity of the file, the quantity of documents to be examined, the number of hearing days required and the availability of the participants.

On completion of a Section 41 complaint, SIRC provides a report to the Director of CSIS and to the Minister of Public Safety, as well as a declassified version of the report to the complainant. On completion of a Section 42 complaint, SIRC reports its findings and any recommendations to the Minister of Public Safety, the Director of CSIS and the Deputy Head concerned, and provides a declassified version of the report to the complainant.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
682,873	682,873	736,988	742,767	59,894

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
3.5	4.7	1.2

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Parties before SIRC receive a fair and timely resolution of their complaint	Percentage of complaint decisions upheld by the Federal Court on judicial review	100%	100%
	Percentage of complaints cases completed according to service standards.	85%	The determination of jurisdiction – 100% Completion of complaints final reports – 60 %

Performance Analysis and Lessons Learned

SIRC relied on the implementation of its new Rules of Procedure and on new best practices in caseload management to improve its performance from the previous year. In the last quarter of 2015-2015, SIRC welcomed the addition of a fourth Member. However, due to the average length of a complaint investigation, this fourth Member did not have the opportunity to complete a file this fiscal year. Members worked diligently to ensure that SIRC met its targets in as many files as possible, while SIRC worked on streamlining the complaint process.

During the second half of 2014-15, bills C-44 and C-51 were tabled before Parliament. Both bills dealt extensively with matters within SIRC's mandate. Considerable resources had to be devoted to their analysis, which in turn meant that less staff resources were available to be dedicated to the complaints case during the latter part of 2014-2015.

This year represents another year when there were no SIRC decisions overturned in judicial review before the Federal Court, thereby allowing SIRC to meet its 100% target on this indicator. SIRC continues to strive to ensure that its processes and procedure for complaints investigations meet the highest standards expected of an independent administrative tribunal. SIRC's decisions have reflected the thoroughness of its quasi-judicial process and it is expected that this trend will endure.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are Management and Oversight Services, Human Resources Management Services, Financial Management Services, Information Management Services, Information Technology Services, Real Property Services, Materiel Services, Acquisition Services, and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
741,740	741,740	869,159	941,268	199,528

Human Resources (FTEs)

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
4.5	4.5	0.0

Performance Analysis and Lessons Learned

The Privy Council Office provides some administrative and financial services to SIRC through a Memorandum of Understanding (MOU), the cost of that MOU is accounted for under internal Services.

As a micro-agency, SIRC relies heavily on experienced staff to ensure that the quality of its work is maintained. A micro-agency such as SIRC cannot afford to be inefficient or miss opportunities to leverage existing technologies in its day-to-day work. Therefore, SIRC continues to implement information technology infrastructure. During the review period, the process of modernizing its information management system and processes was initiated with implementation of the new system planned for 2015-16.

In future years, SIRC intends to review its attribution of Internal Services cost.

In addition, SIRC fully investigated the various options for the implementation of an automated case management system. SIRC ultimately decided to align itself with the Government of Canada's new case management solution and is hoping to implement that application in 2014-15 as well.

Expected Results	Performance Indicators	Targets	Actual Results
Improved accessibility of SIRC information	Implement an expanded information management (IM) system by initiating the conversion of existing paper based information as well as other existing electronic information into a single, managed database.	Full implementation of expanded application as well as the conversion of existing electronic information into the IM system.	Due to lack of resources, the implementation of an expanded information management (IM) system was delayed until the beginning of the next fiscal year.
Improved information flow and identification of bottlenecks or process delays	Implement a case management system leveraging the newly expanded information management system in order to eliminate duplication and improve the overall flow of information.	Full implementation of case management system.	Due to lack of resources and increased complexity, the case management system was delayed for the next fiscal year.

Section III: Supplementary Information

The financial highlights presented below are intended to serve as a general overview of SIRC's unaudited financial statements for the 2014–15 fiscal year.

SIRC is funded by the Government of Canada through parliamentary authorities. Reporting of these authorities within the department's financial statements is based on accrual accounting, whereas financial reporting in the other sections of the DPR is based on the principles of cash accounting. Consequently, items recognized in the Condensed Statement of Operations and in the Condensed Statement of Financial Position are not necessarily accounted for in the same manner as those reported elsewhere in the DPR. Reconciliation between authorities used and the net cost of operations is presented in Note 3 of SIRC'S financial statements.

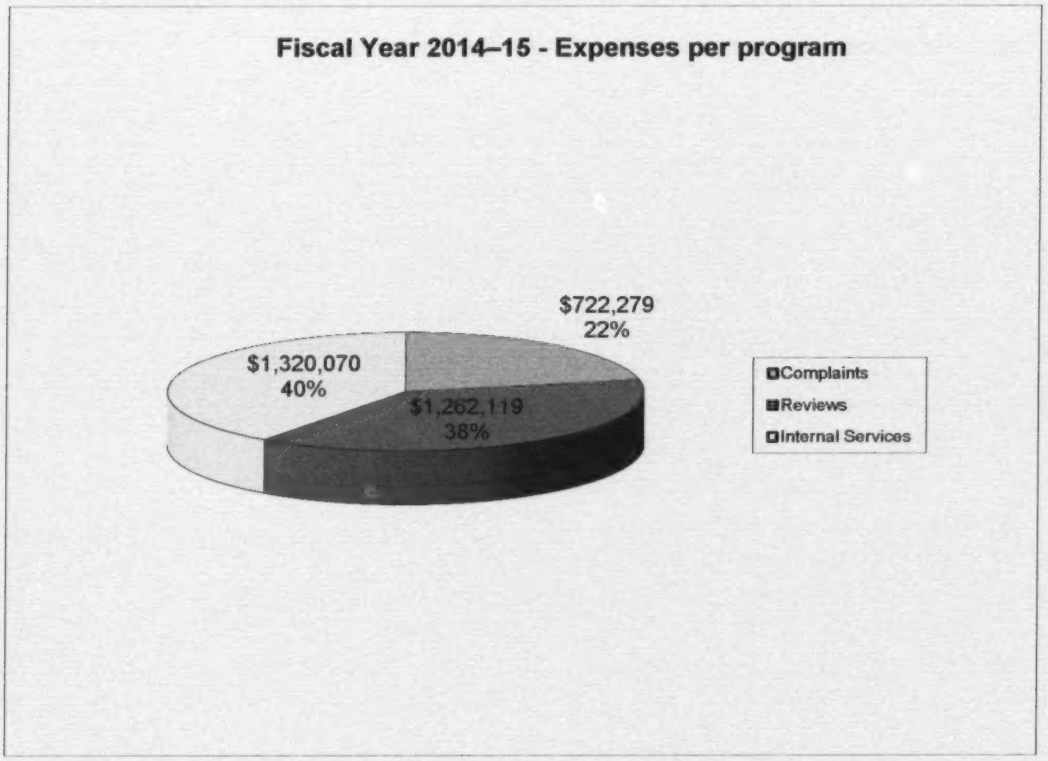
Financial Statements Highlights

Security Intelligence Review Committee Condensed Statement of Operations (unaudited) For the Year Ended March 31, 2015 (dollars)					
	2014–15 Planned Results	**2014–15 Actual**	**2013–14 Actual**	**Difference (2014–15 actual minus 2014–15 planned)**	**Difference (2014–15 actual minus 2013–14 actual)**
Total expenses	3,319,066	3,304,468	3,193,032	(14,598)	111,436
Net cost of operations before government funding and transfers	**3,319,066**	**3,304,468**	**3,193,032**	**(14,598)**	**111,436**

Net cost of operations before government funding and transfers:

Difference between 2014–15 Actual and 2013–14 Actual

The department's actual net cost of operations before government funding and transfers in 2014-15 was $111,436 higher than the previous year. This difference is mainly explained by an increase in salary expenses related to staffing for an employee in secondment.



SIRC has two key programs related to its strategic outcome: the Complaints Program and the Reviews Program. The total expenses for the 2014–15 fiscal year, including Internal Services are described below:

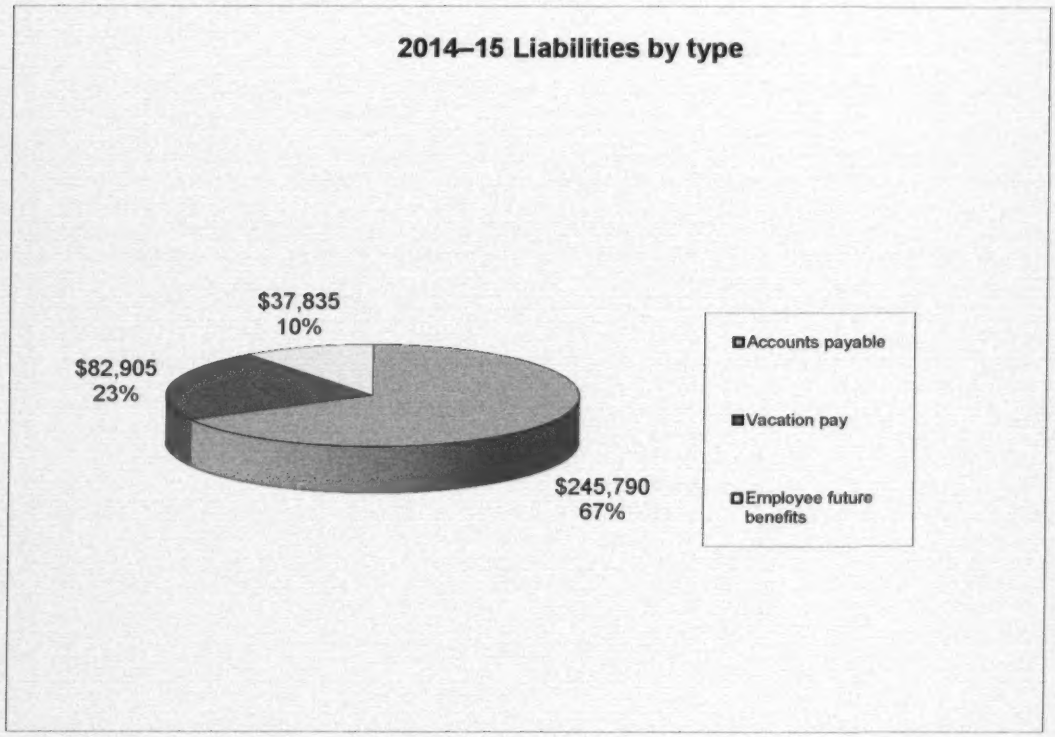
The increase in expenses for the Complaints Program (an increase of $97,737 from fiscal year 2013–14) and for the Reviews Program (an increase of $51,797 from fiscal year 2013–14) are mainly due to salary expenses.

The decrease in expenses for the Internal Services (a decrease of $38,098 from fiscal year 2013–14) is due to a reduction in salary expenditures offset by an increase in professional and special services expenditures.

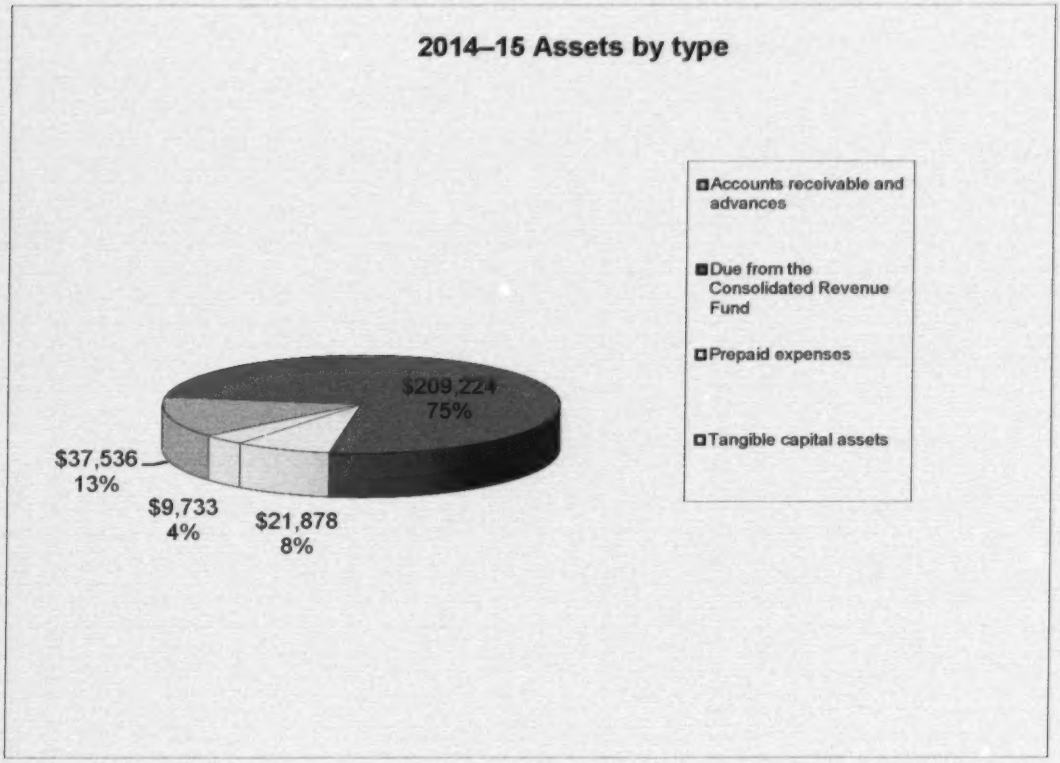
Internal Services include all expenditures related to the appointed members of the Committee, their per diem, travel and any additional expenses they may bear while working as a representative of the Committee.

Security Intelligence Review Committee Condensed Statement of Financial Position (unaudited) As at March 31, 2015 (dollars)			
	2014–15	**2013–14**	**Difference (2014–15 minus 2013–14)**
Total liabilities	366,530	247,885	118,645
Total financial assets	246,760	136,346	110,414
Departmental net debt	**119,770**	**111,539**	**8,231**
Total non-financial assets	31,611	25,797	5,814
Departmental net financial position	**(88,159)**	**(85,742)**	**2,417**

In 2014–15, the department's net financial position increased by $2,417 when compared to the previous fiscal year. The following charts provide more detailed information to explain the department's net financial position.



Total liabilities were $366,530 at the end of fiscal year 2014–15, which represents an increase of $118,645 compared to $247,885 in fiscal year 2013–14. The 2014–15 SIRC's liabilities include: accounts payable at $245,790 (67%), vacation pay at $82,905 (23%) and employee future benefits at $37,835 (10%). The increase when compared to 2013-14 is mainly due to more accounts payable.



Total financial and non-financial assets were $278,371 in 2014–15, an increase of $116,228 compared to $162,143 in fiscal year 2013–14. SIRC's most important assets are the Due from the Consolidated Revenue Fund at $209,224 (75%). The increase of $116,228 when compared to 2013–14 is mainly due to an increase of the Due from Consolidated Revenue Fund.

Supplementary Information Tables

The supplementary information tables listed in the 2014–15 Departmental Performance Report can be found on the Security Intelligence Review Committee's[xi] website.

- Departmental Sustainable Development Strategy;[xii]

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the Tax

Expenditures and Evaluations[xiii] publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

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Appendix: Definitions

appropriation (*crédit*): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (*dépenses budgétaires*): Includes operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report (*rapport ministériel sur le rendement*): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Report on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent (*équivalent temps plein*): Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes (*résultats du gouvernement du Canada*): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure (*Structure de la gestion, des ressources et des résultats*): A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (*dépenses non budgétaires*): Includes net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (*rendement*): What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator (*indicateur de rendement*): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (*production de rapports sur le rendement*): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (*dépenses prévues*): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plan (*plan*): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities (*priorité*): Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (*programme*): A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (*architecture d'alignement des programmes*)**:** A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities (*rapport sur les plans et les priorités*): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

result (*résultat*): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (*dépenses législatives*): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (*résultat stratégique*): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (*programme temporisé*): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (*cible*): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (*dépenses votées*): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

whole-of-government framework (*cadre pangouvernemental*): Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

[i] *Canadian Security Intelligence Service Act*, http://laws-lois.justice.gc.ca/eng/acts/C-23/
[ii] SIRC's Annual Report, http://www.sirc-csars.gc.ca/anrran/index-eng.html
[iii] *Canadian Security Intelligence Service Act*, http://laws-lois.justice.gc.ca/eng/acts/C-23/
[iv] SIRC's 2014-2015 Annual Report, http://www.sirc-csars.gc.ca
v. Whole-of-government framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx
vi. *Public Accounts of Canada 2015*, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
vii. Public Works and Government Services Canada website, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
[viii] *Canadian Security Intelligence Service Act*, http://laws-lois.justice.gc.ca/eng/acts/C-23/
[ix] *Canadian Security Intelligence Service Act*, http://laws-lois.justice.gc.ca/eng/acts/C-23/
[x] *Citizenship Act*, http://laws-lois.justice.gc.ca/eng/acts/C-29/
[xi] SIRC Departmental Performance Report, http://www.sirc-csars.gc.ca/opbapb/dprrmr/index-eng.html
[xii] Departmental Sustainable Development Strategy, http://www.sirc-csars.gc.ca/opbapb/dprrmr/index-eng.html
xiii. Government of Canada Tax Expenditures, http://www.fin.gc.ca/purl/taxexp-eng.asp